

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Sixty-Third Omnibus Objection

Three Hundred and Sixty-Third Omnibus Objection
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ALLIED MANAGEMENT GROUP INC 128 AVE F D ROOSEVELT SAN JUAN, PR 00919	3/13/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3941	\$ 41,606.00
Reason: Tax credit of \$22,316 and tax credit of \$19,290 were both applied to 2018 amended tax return. No amount of the credit claimed in the POC is outstanding.						
2	ALMODOVAR ACOSTA, LUIS A. PALMAREJO I CALLE MANUE NECO MARTINEZ LAJAS, PR 00667	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	144109	Undetermined*
Reason: Proof of claim purports to assert liabilities associated with the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, but the claim and/or supporting documentation do not provide any basis for asserting liabilities against ERS or any other Title III Debtor.						
3	CINTRON MOLINA, WANDA IRIS RR-4 BOX 26140 TOA ALTA, PR 00953	4/20/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	177655^	\$ 41,980.00*
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Nutribaby Food Market, Inc. which is not part of the Title III proceedings.						
^Claim #177655 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed						
4	COLON BETANCOURT, RAMONA HC 02 BOX 15310 RIO GRANDE, PR 00745	4/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	8335	\$ 7,400.00*
Reason: Proof of claim purports to assert liabilities associated with the Commonwealth of Puerto Rico for property damage, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico in respect of that damage.						
5	COLON MORALES, JOSE A SIERRA BAYAMON 68 1 CALLE 60 BAYAMON, PR 00961	4/30/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	9765	\$ 4,802.07*
Reason: Proof of claim purports to assert liabilities associated with the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, but the claim and/or supporting documentation do not provide any basis for asserting liabilities against ERS or any other Title III Debtor.						
6	COSTAS-ELENA, LUIS P. 34 ORGUIDEA URB SANTA MARIA SAN JUAN, PR 00927	5/3/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10502	\$ 2,000.00
Reason: Proof of claim purports to assert liabilities associated with the Commonwealth of Puerto Rico for property damage, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico in respect of that damage.						

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7 COURAGE CREDIT OPPORTUNITIES OFFSHORE FUND III, L.P. SEWARD & KISSEL LLP ATTN: ROBERT J.GAYDA 1 BATTERY PARK PLAZA NEW YORK, NY 10004	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47588	\$ 2,542,953.00
Reason: Proof of Claim asserts liability on the basis of an alleged breach of a partnership agreement between the claimants and ERS, but the parties have since settled the underlying dispute and the parties mutually released all claims against each other.					
8 GARCIA SANTIAGO, IRIS LCDA. NORMA I. CONCEPCION PENA URB. BARALT, G-19 AVE. PRINCIPAL FAJARDO, PR 00738	12/11/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	168000^	\$ 75,000.00*
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and KMArt which is not part of the Title III proceedings.					
^Claim #168000 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed					
9 LIONEL COLON-VAZQUEZ, ANGEL 1027 C/FLAMBOYANES COTO LAUREL, PR 00780	5/11/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	19140	Undetermined*
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Dept. of Veteran Affairs which is not part of the Title III proceedings.					
10 MOJICA LOPEZ, AIXA URB RIO GRANDE ESTATES CC 10 CALLE 29 RIO GRANDE, PR 00745	6/7/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	49783	\$ 500.00
Reason: Proof of claim purports to assert liabilities associated with the Commonwealth of Puerto Rico for property damage, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico in respect of that damage.					
11 RIACHUELO HOMEOWNERS ASSOCIATION INC PO BOX 1718 TRUJILLO ALTO, PR 00977	11/18/2019	17 BK 03283-LTS	Commonwealth of Puerto Rico	172732^	\$ 2,562.00*
Reason: Proof of Claim fails to attach documentation supporting liability against the Commonwealth of Puerto Rico. Claim asserts liability related to Case 18-00266 which is not a Debtor within the Title III proceedings.					
^Claim #172732 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed					
12 RIOS MIRANDA, CARMEN HC 5 BOX 7491 YAUCO, PR 00698-9727	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36017	Undetermined*
Reason: Proof of claim purports to assert liabilities associated with the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, but the claim and/or supporting documentation do not provide any basis for asserting liabilities against ERS or any other Title III Debtor.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
13	RIVERA SANTIAGO, JOSE PO BOX 7126 PONCE, PR 00732	3/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3519	\$ 500,000,000.00*
Reason: Proof of Claim asserts liability on the basis of a class action suit in which the Commonwealth agreed to provide services and other non-monetary benefits to the plaintiff class but no monetary damages were awarded.						
14	RIVERA SUAREZ, NEYDA PO BOX 33 6335 PONCE, PR 00733	4/30/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	11561	\$ 2,500.00*
Reason: Proof of claim purports to assert liabilities associated with the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, but the claim and/or supporting documentation do not provide any basis for asserting liabilities against ERS or any other Title III Debtor.						
15	RIVERA VELEZ, ERIC PROPIO DERECHO INST CORRECCIONAL FASE III ANEXO A-9 3793 PONCE BY PASS PONCE, PR 00728-1504	4/2/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5684	\$ 500,000,000.00*
Reason: Proof of Claim asserts liability on the basis of a class action suit in which the Commonwealth agreed to provide services and other non-monetary benefits to the plaintiff class but no monetary damages were awarded.						
16	RODRIGUEZ REYES, DENISE 274 CALLE URUGUAY APT 901 CONDOMINIO TORRE ALTA SAN JUAN, PR 00917	3/12/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1267	\$ 1,569.00
Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show such refund/return has been fully satisfied, pursuant to a Direct Deposit dated 06/01/2017. Additionally, Proof of Claim and supporting documentation also show liability between Claimant and FEMA which is not part of the Title III proceedings. Accordingly, claim should be disallowed in its entirety.						
17	RUIZ RODRIGUEZ, ARQUELIO PO BOX 7126 PONCE, PR 00732	3/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3683	\$ 500,000,000.00*
Reason: Proof of Claim asserts liability on the basis of a class action suit in which the Commonwealth agreed to provide services and other non-monetary benefits to the plaintiff class but no monetary damages were awarded.						
18	SANTANA ESQUILIN, REINALDO BARRIO MAMEYAL 92 E CALLE EXT. KENNEDY DORADO, PR 00646	4/5/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3795	\$ 20,000.00
Reason: Proof of claim purports to assert liabilities associated with the Commonwealth of Puerto Rico for property damage, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico in respect of that damage.						

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19	SCOTIABANK DE PUERTO RICO C/O SAM P.O. BOX 362394 SAN JUAN, PR 00936-2394	5/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	20886	\$ 1,855,380.59
Reason: Proof of claim purports to assert liabilities associated with a loan guaranty, but the claim and/or supporting documentation indicate the loan was possibly guaranteed by the Puerto Rico Development Fund and the Government Development Bank of Puerto Rico, which are not Title III Debtors, and so fail to provide any basis for asserting liabilities against the Commonwealth.						
						TOTAL \$ 1,504,598,252.66*